

Missouri City, Texas 2014



FISCAL YEAR 2014 ADOPTED BUDGET

OPERATING FUNDS — VOLUME I

Mission Statement

**To provide the Citizens of Missouri City with quality service
and efficient use of resources.**

OVERALL GOAL STATEMENT From the Comprehensive Plan (For the Entire Community/City)

A city that has grown to maturity and continues to be a desirable place:

to live, because of the existence of a wide range of housing types located in safe, well-kept neighborhoods which receive a full range of services and supporting infrastructure;

to work, because of the existence of office and light manufacturing, industry, and business offering a variety of job opportunities;

to play, because of the existence of a wide range of leisure time activities, both public and private; and

to shop, because of the existence of adequate and attractive retail areas.

A mature city assures citizens' Health, Safety, and Public Welfare by providing outstanding police protection against drugs, crime and violence; high caliber fire and disaster protection; and by supporting the development of a superior educational system. *Vision 2020*

In accordance with the Texas Tax Code the amount of taxes included in this proposed budget exceeds last year taxes by \$2,451,316. The City has not received the detailed property values at this date; therefore, we are unable to state how much of this increase is to due new property.

CITY OF MISSOURI CITY, TEXAS

Fiscal Year 2014 Adopted Budget

Volume I
General Operating Funds



Left to Right: Don Smith—Council, District B, Robert Marshall—Council District A, Jerry Wyatt, Mayor Pro Tem—Council at Large, Position 1, Allen Owen—Mayor, Danny Nguyen—Council at Large, Position 2, Floyd Emery—Council, District D, Robin Elackatt— Council, District C

CITY OF MISSOURI CITY, TEXAS

Appointed Officials

Edward Broussard	City Manager
Maria Gonzalez	City Secretary
Caroline Kelley	City Attorney

Executive Managers

Bill Atkinson	Assistant City Manager
Scott Elmer	Assistant City Manager
Wes Vela	Director of Finance
Joel Fitzgerald	Police Chief
Russell Sander	Fire Chief
Larry Foos	Director of Parks & Recreation
Gary Smith	Director of Development Services
Edward Williams	Director of Human Resources/ Organizational Development
Stacie Walker	Director of Communications
Vacant	Director of Information Technology
Cathy Haney	Director of Courts

CITY OF MISSOURI CITY, TEXAS
Fiscal Year 2014 Adopted Budget

Volume I
General Operating Funds

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READER'S GUIDE

INTRODUCTION

In order to present the City Council and public with a clear picture of services and their costs, this year's budget includes actual revenues and expenditures for last year, the FY 2013 original and revised budget, the FY 2013 estimates and the FY 2014 adopted budget.

BUDGET MESSAGE

The budget message provides summarized budget information and highlights citywide goals and objectives for this year and long-term. The message also provides an overview of the City's economic condition and the key issues that could challenge the City for future years.

EXECUTIVE SUMMARY

The Executive Summary provides information pertaining to various sections located in the budget, including various financial policies, basis of accounting, fund descriptions, and the financial condition of the City.

BUDGET SUMMARIES

This section summarizes all funds of the City into one section, much like the financial statements of the City. It also summarizes all full-time staffing positions for the past ten years.

ASSESSMENT AND LEVIES

This section provides an estimate of the assessed valuation for the next year. The City's budget is approved by mid – June, with preliminary estimates from the Fort Bend Appraisal District (CAD), and the budget is revised in the August-September period, after the CAD certifies the actual taxable values. The tax rate is approved after the effective tax rate is calculated and published in the newspaper, and all other legal notices are published.

This section also includes property tax, levies, and collections from 1970, when the property taxes were first imposed, through present and estimated for the upcoming budget year.

This section also explains the municipal utility districts (MUDs) in the city and various other tax and debt rates and ratios.

LONG TERM PLANS

This section is intended to show in some detail the Comprehensive Plan and yearly strategic meetings of the City.

Missouri City is one of the few cities in the Greater Houston Area that has adopted planning and zoning ordinances early in its formation. The Land Use Plan and Thoroughfare Plan were developed in 1976, and the City zoning ordinance was approved in 1981. The Comprehensive Plan was adopted in 1990; and various elements of the plan, including the Land Use Plan, were adopted and revised throughout the years.

In FY 2013, the City began another revision of the Comprehensive Plan that is estimated to take approximately 1 1/2 years to develop.

OPERATING BUDGETS

The operating budget sections contain the goals, accomplishments, objectives, revenue assumptions, and resource allocations, with line item details. These sections include the General Fund, Special Revenue Funds, Debt Service Funds, Utility Fund and Internal Service Funds.

The General Fund and Internal Service Funds show activities and functions each department/division. They also include mission statements for each department, and description of operations, goals, accomplishments, objectives and personnel schedule, performance indicators, activity measures, and organizational charts by division.

Although, by Charter, the department directors control their overall departmental appropriations and may transfer among line items, line items presently are shown in the budget at the request of the department heads, to be used as a management tool. They are used daily by City staff for coding purposes for requisitions and other purchases.

CAPITAL IMPROVEMENT BUDGET

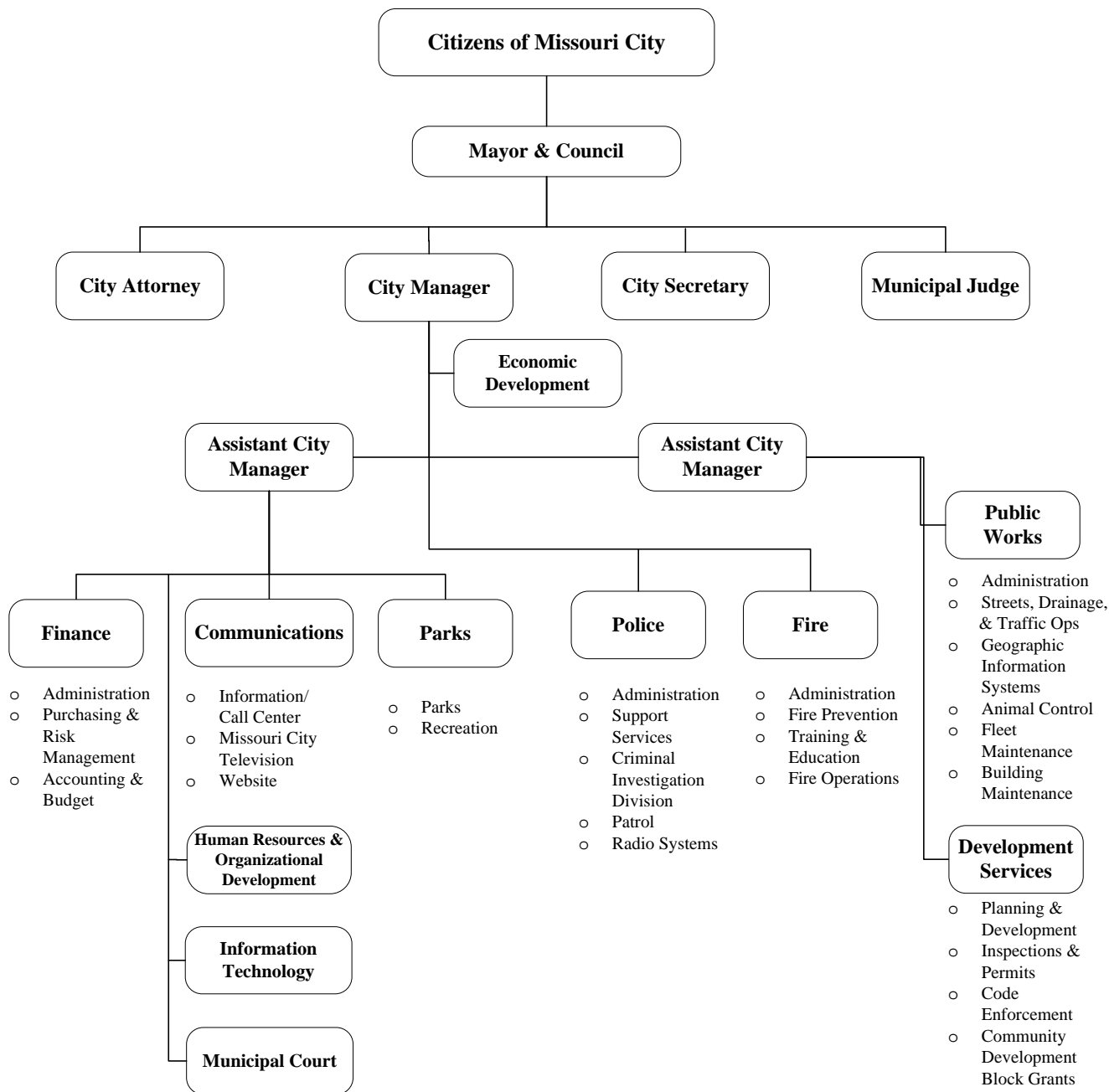
The Capital Improvement Program (CIP) section of Volume I explains and recaps the capital items through the FY 2014 year. Volume II, the Capital Improvement Program Budget, includes all information required by City Charter including:

- a) A summary of proposed programs.
- b) A list of all improvements that are proposed to be undertaken during the next five-years, ensuring with appropriate supporting information as to the necessity of such improvements.
- c) Cost estimates method of financing and recommended time schedules for each such improvement;
- d) The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

SUPPLEMENTAL INFORMATION

This section includes budget and tax ordinances, general community information, acronyms, glossary of terms, account structure and classification of expenditures for departmental staffs' understanding and use. The City's Compensation Plan completes this section.

ORGANIZATIONAL CHART





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Missouri City
Texas**

For the Fiscal Year Beginning

July 1, 2011

Linda C. Davidson *Jeffrey R. Emen*

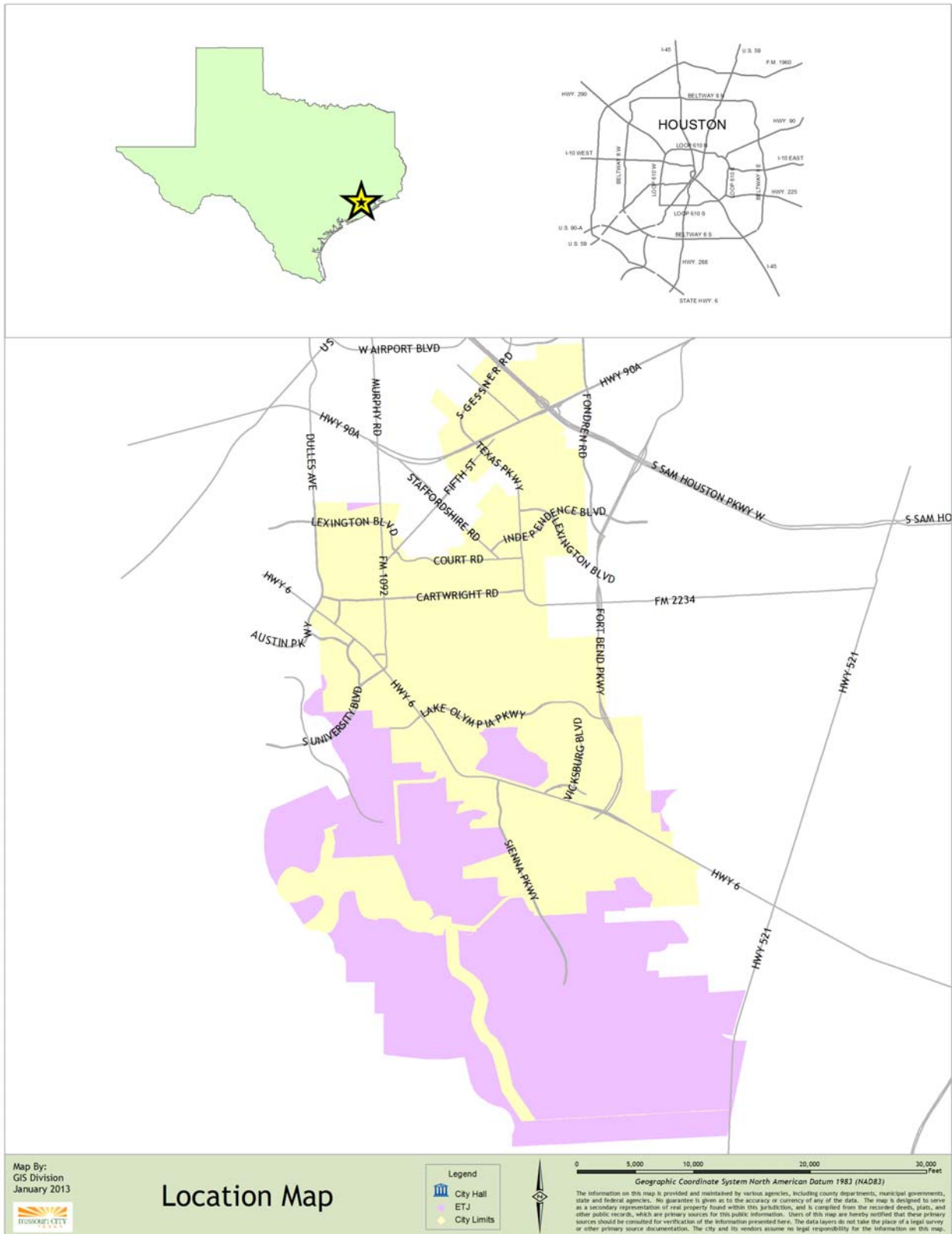
President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Distinguished Budget Presentation to the City of Missouri City, Texas for its annual budget for the fiscal year beginning July 1, 2012.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of only one year. The City of Missouri City has received this prestigious award 25 consecutive years. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



ETJ-Extra-Territorial Jurisdiction

LOCATION AND COMMUNITY PROFILE

Missouri City is located approximately 20 miles southwest of downtown Houston, in northeast Fort Bend County. A small portion of the City extends into the southwestern section of Harris County, where its boundaries adjoin the City of Houston. The northern portion of Missouri City is traversed by U.S. Highway 90A, which intersects U.S. Highway 59 (Southwest Freeway), within three miles of the City. State Highway 6, one of the principal “outer loops” partially encircling the City of Houston, serves the southern portion of Missouri City. Beltway 8, an 83-mile freeway providing a second freeway loop around the City of Houston, was opened in early 1997 and extends through the northeast portion of Missouri City. The beltway ties U.S. Highway 90A to U.S. Highway 59, Interstate 10, and State Highway 288. On the east side of Missouri City, the Fort Bend Tollway, which connects Beltway 8 to State Highway 6, opened to traffic in August 2004.

The City of Missouri City was founded in 1890 by R.M. Cash and L.E. Luckle, two Houston real estate investors. They advertised in the St. Louis, Missouri newspaper and in surrounding towns, referring to the property as the “Land of sunshine and eternal summer.” In 1893, W.P. McElroy bought 80 acres in the vicinity and began to promote the area. To boost sales in Missouri, it was named Missouri City. The first business was a blacksmith shop, and then the Buffalo Bayou, Brazos and Colorado Railroads were built north of the town, in 1853, and a depot was constructed in 1902. The town was the railroad shipping point for the Blue Ridge oil field and salt mine. Another rail line, known as the Sugar Land Railroad, served the sugar cane industry.

According to historians, in February of 1895, one of the worst blizzards in Gulf Coast history dumped 24 inches of snow in Missouri City. Many Northerners went back home; but of those who stayed, many went on to prosper in farming and ranching. Missouri City became the first town in Fort Bend County to make use of the natural gas which was piped underground in the early 1920s. In 1933, during the Great Depression, Missouri City had a population of only 86. By 1940, the population climbed to 100 and remained constant through the 1950s.

The City was incorporated in 1956. Operating under the “Home Rule Charter” adopted in 1974, the city has a Council-Manager form of government, with six council members and a mayor serving staggered two-year terms. The City Council enacts local laws, determines policies, and adopts the annual budget. The City Manager is appointed by the City Council and is responsible for daily management of the City.

Large land holdings of original settlers in the area, left intact through generations, have allowed developers to acquire the massive acreage required for several master-planned communities. Well-designed and strongly enforced private deed restrictions, along with public planning and zoning, allow for residential, retail, office, and industrial components to be carefully planned. Over the past decade, Fort Bend County has been ranked among the top ten fastest growing counties in the United States. Its quality housing, recreational, and educational opportunities have made it an attractive community for people of diverse backgrounds and incomes. Missouri City has experienced an increase in population over the past ten years, from 54,170 in 2001 to the present 71,395.

THE REPORTING ENTITY AND ITS SERVICES

The City of Missouri City, Texas was incorporated March 12, 1956 and adopted the "Home Rule Charter" on November 23, 1974, pursuant to the laws of the State of Texas. The City operates under a Council-Manager form of government and provides services authorized by its charter. Presently these services include: police and fire protection, drainage, building and code inspection, planning, zoning, engineering, street repair and maintenance, park maintenance, recreational activities for citizens, and general administrative services.

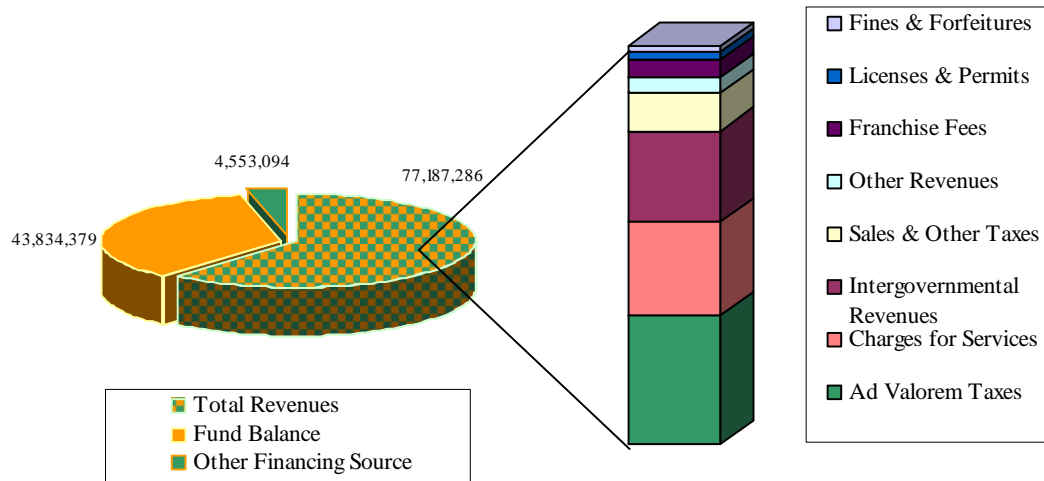
The City is an independent political subdivision of the State of Texas, governed by an elected seven-member council, and it is considered a primary government. As required by generally accepted accounting principles, this budget has been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the City's financial reporting entity. No other entities, organizations, or functions have been included in the City's financial reporting entity. Additionally, as the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other government or other type of reporting entity.

Consideration regarding the potential for inclusion of other entities, organizations, or functions in the City's reporting entity is based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the City is a part of any other governmental or reporting entity. The overriding elements associated with prescribed criteria considered in determining the City's financial reporting entity status as that of a primary government are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Additional prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable, and considerations pertaining to other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

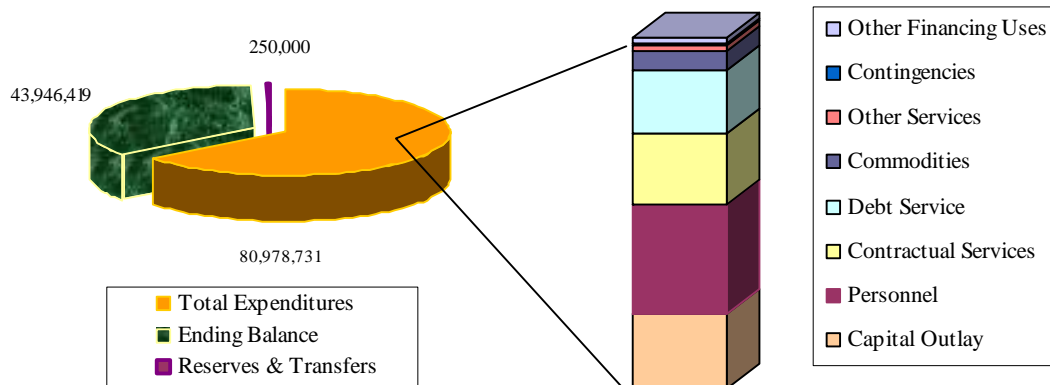
Presently, the City has 21 municipal utility districts (MUDs) that provide water and sewer services within the City. Property tax rates for these overlapping governments are included in the budget for informational purposes.

City of Missouri City, Texas FY 2014 Funding Sources and Uses

SOURCES



USES



City of Missouri City, Texas FY 2014 BUDGET CALENDAR

November 13	Tuesday	Deliver of Capital Improvement Projects Budget instructions & Budget Calendar to Leadership Team
December 28	Friday	Review updated and new CIP projects due to Finance
February 4	Monday	Operating Budget information to departments. IT Director to speak on IT capital requests. Hold training on budget module, general ledger and purchasing. 9:00 AM
February 5	Tuesday	<u>Vehicle Replacement Meeting</u> – Review replacement schedule-Police Chief, Fire Chief, Public Works Director, Planning Director, Parks Director or representative for each. 10:00 a.m.
February 5	Tuesday	<u>Building Repair and Maintenance Meeting</u> -Discuss departmental building repairs-All Department Heads or representative of each. 2:00 p.m.
February 11	Monday	Departmental IT requests due to be turned into IT Director no later than 5 pm. Departmental Building Maintenance requests due to William Hajdik no later than 5 pm.
February 15	Friday	Preliminary revenue projections by Finance Director.
February 22	Friday	Receive Budget requests (Basic, Supplemental and Capital) from Department Heads.
Feb 25 - Mar 08	Mon - Fri	Finance Director to compile Budget. City Manager and Finance Director review requests.
March 4	Monday	Department Narratives (Description, Goals, Objectives, Measures & Indicators) due to Finance.
March 20	Wednesday	Complete Capital Projects and Debt Service Budget.
March 25 - April 1	Mon-Mon	Department Heads meet with City Manager and Finance Director for review of Budget request.
April 12	Friday	Last revision of estimated revenues, expenditures.
April 26	Friday	Complete Capital Projects and Debt Service Budget.
May 29	Wednesday	Special City Council Meeting - City Manager presents proposed budget; Department Directors. 5:00 PM
May 31	Friday	Proposed Budget to City Council with City Manager's recommendations.
June 17	Monday	Public Hearing, Budget Adoption and Ordinance. Budget Amendment Ordinance for current fiscal year.
June 25	Tuesday	Informational meeting with divisions to discuss what was approved in budget and what line items were increased.

